

Article - Local Government

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§20–603.

(a) By ordinance, Anne Arundel County may impose a sales or use tax on:

- (1) fuel and utilities used by commercial and industrial businesses;
- (2) residential, commercial, and industrial telephone service; and
- (3) space rentals other than space rentals for the docking or storing of boats.

(b) (1) Any revenues collected under subsection (a)(1) and (2) of this section in the City of Annapolis shall be allocated and distributed in equal amounts to the City of Annapolis and to Anne Arundel County.

(2) Except as otherwise provided in this subsection, any revenue generated in the City of Annapolis from the tax on space rentals shall be collected and retained by the City of Annapolis.

(3) Except as provided in paragraph (6) of this subsection, any revenue generated in the City of Annapolis from the hotel tax shall be collected by Anne Arundel County.

(4) From any revenue generated in the City of Annapolis from the hotel tax, Anne Arundel County shall distribute:

- (i) 3% to the Arts Council of Anne Arundel County, Inc.; and
- (ii) 17% to the Annapolis and Anne Arundel County Conference and Visitors Bureau.

(5) After making the distributions required under paragraph (4) of this subsection, the balance of the revenue generated in the City of Annapolis from the hotel tax shall be distributed to the City of Annapolis.

(6) (i) Anne Arundel County may authorize the City of Annapolis to collect revenue generated in the City of Annapolis from the hotel tax.

(ii) If Anne Arundel County authorizes the City of Annapolis to collect revenue generated in the City of Annapolis from the hotel tax, the City of

Annapolis shall distribute a percentage of the revenue in accordance with paragraph (4) of this subsection and retain the balance of the revenue generated.

(c) (1) From the county's share of revenue from the hotel tax, Anne Arundel County shall distribute:

(i) 3% to the Arts Council of Anne Arundel County, Inc.; and

(ii) 17% to the Annapolis and Anne Arundel County Conference and Visitors Bureau.

(2) After making the distributions required under paragraph (1) of this subsection, the balance of the county's share of revenue from the hotel tax shall be credited to the general fund of the county.

(d) The Arts Council of Anne Arundel County, Inc. and the Annapolis and Anne Arundel County Conference and Visitors Bureau shall report to the Anne Arundel County Executive and the members of the General Assembly representing Anne Arundel County on their use of hotel tax revenue during the preceding fiscal year.

(e) The hotel tax authorized under this section does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

(1) is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) does not offer lodging services to the general public.

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